

L&S UPDATE

An e-update to clients from Lakshmikumaran & Sridharan

16 JUNE 2021

INDIRECT TAX

GST and Customs changes after 44th GST Council meeting

UPDATE NO. 19 OF 2021



Lakshmikumaran
& Sridharan
attorneys

exceeding expectations
SINCE 1985



CHANGE IN GST RATES

- GST rates have been reduced on the specified items being used in Covid-19 relief and management till 30 September 2021, as per the recommendations of 44th GST Council Meeting [*Notification No. 05/2021-Central Tax (Rate)*].

S. No	Chapter, Heading, Sub-heading or Tariff item	Description of goods	Present Rate	Reduced Rate*
1.	2804	Medical Grade Oxygen	12%	5%
2.	30	Tocilizumab	5%	Nil
3.	30	Amphotericin B	5%	Nil
4.	30	Remdesivir	12%	5%
5.	30	Heparin (anti-coagulant)	12%	5%
6.	3002 or 3822	Covid-19 testing kits	12%	5%
7.	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D- Dimer, CRP (C-Reactive Protein), LDH (Lactate De- Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	12%	5%
8.	3804 94	Hand Sanitizer	12%	5%
9.	6506 99 00	Helmets for use with non-invasive ventilation	12%	5%
10.	8417 or 8514	Gas / Electric / other furnaces for crematorium	12%	5%
11.	9018 19 or 9804	Pulse Oximeter	12%	5%
12.	9018	High flow nasal canula device	12%	5%
13.	9019 20 or 9804	Oxygen Concentrator / generator	12%	5%

*The rate reductions / exemptions are effective from 14 June 2021 and shall remain in force up to 30 September 2021



S. No	Chapter, Heading, Sub-heading or Tariff item	Description of goods	Present Rate	Reduced Rate*
14.	9018 or 9019	Ventilators	12%	5%
15.	9019	BiPAP Machine	12%	5%
16.	9019	(i) Non-invasive ventilation nasal or oronasal masks for ICU ventilators (ii) Canula for use with ventilators	12%	5%
17.	9025	Temperature check equipment	18%	5%
18.	8702 or 8703	Ambulance	28%	12%

- **Reduction in GST rate for works contract service relating to a structure meant for funeral, burial or cremation of deceased [Notification No. 04/2021-Central Tax (Rate)]**
 - GST on composite supply of works contract supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a structure meant for funeral, burial or cremation of deceased shall be levied at the rate of 5% [CGST+SGST] during the period beginning from the 14 June 2021 and ending with the 30 September 2021.
 - Presently, GST rate is 12% [CGST+SGST] on above mentioned service.



L&S Comments

1. GST rates on COVID vaccines have not been changed. .
2. Recommendation by 44th GST Council meeting for reduction in GST rate to 5% to any drug recommended by Ministry of Health and Family Welfare (MoHFW) and Dept. of Pharma (DoP) for Covid treatment is yet to be notified.



*The rate reductions / exemptions are effective from 14 June 2021 and shall remain in force up to 30 September 2021

CHANGES IN CUSTOMS

- **Concessional rate of IGST on import of oxygen concentrator for personal use has been withdrawn**
[Notification No. 33/2021-Customs]

Notification No. 30/2021-Customs providing concessional rate of IGST at 12% on import of oxygen concentrator for personal use has been rescinded.



L&S Comments

In nutshell, GST at the rate of 5% is applicable on oxygen concentrator, in case of domestic supply as well as import including for personal use, from 14 June 2021 to 30 September 2021. *[Notification No. 05/2021-Integrated Tax (Rate) / Notification No. 05/2021-Central Tax (Rate)].*

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